

NOTICES OF SUBSTANTIVE POLICY STATEMENTS

The Administrative Procedure Act requires the publication of substantive policy statements issued by agencies (A.R.S.) § 41101(B)(14)). Substantive Policy Statements are written expressions which inform the general public of an agency's current approach to rule or regulation practice substantive policy statement does not include internal procedural documents which may only affect the internal procedures of the agency and does not impose additional requirements or penalties on regulated parties in accordance with A.R.S. Title 41.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF LIQUOR LICENSES AND CONTROL

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Issuance of Interim Permits Pertaining to A.R.S. § 4-203.01(I)
Licensing Division (No. 4)
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
March 1, 1997
3. **Summary of the contents of the substantive policy statement:**
The contents of this policy statement advise that the Department prohibits the issuance of an interim permit license at a Series #12 location that has failed a Department audit until the location has been inspected and approved by the Department's Investigation Division.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
☒ New ☐ Revised
5. **The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:**
Name: Licensing Manager or Supervisor
Address: Arizona Department of Liquor Licenses and Control
800 West Washington, 5th Floor
Phoenix, Arizona 85007
Telephone: (602) 542-9055; (602) 542-9059
6. **Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:**
A copy of the substantive policy statement can be obtained for a fee of 10¢ per policy statement at the Arizona Department of Liquor Licenses and Control, 800 West Washington, 5th Floor, Phoenix, Arizona 85007.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REAL ESTATE

1. **Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:**
Fair Housing Course Substitute
(No. 37)
2. **Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:**
March 10, 1997
3. **Summary of the contents of the substantive policy statement:**
This policy outlines the criteria for substitution of the mandated fair housing continuing education class.
4. **A statement as to whether the substantive policy statement is a new statement or a revision:**
☒ New ☐ Revised

Notices of Substantive Policy Statements

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Cindy Wilkinson
Address: Arizona Department of Real Estate
2910 North 44th Street
Phoenix, Arizona 85018
Telephone: (602) 468-1414, ext. 135

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

A copy of a substantive policy statement is available from the Department for 50¢ per page copying charge.

NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REAL ESTATE

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Advertising and Promotions; Use of "Free"
(No. 38)

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

March 10, 1997

3. Summary of the contents of the substantive policy statement:

This policy statement describes offers by a licensee in connection with a sales promotion or a development.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

☒ New ☐ Revised

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Cindy Wilkinson
Address: Arizona Department of Real Estate
2910 North 44th Street
Phoenix, Arizona 85018
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6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

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NOTICE OF AGENCY SUBSTANTIVE POLICY STATEMENT

DEPARTMENT OF REVENUE

1. Title or subject of the substantive policy statement and the substantive policy statement number by which the policy statement is referenced:

Taxpayer Bill of Rights Ruling on Adjustment of Corporate Deductions for Arizona Taxes by Amount of Tax Credits Used
TBR 97-1

2. Date the substantive policy statement was issued and the effective date of the policy statement if different from the issuance date:

Issued February 28, 1997, for tax years beginning on or after June 23, 1989, subject to the applicable statute of limitations, through tax years beginning on or before December 31, 1994.

3. Summary of the contents of the substantive policy statement:

The substantive policy statement will provide to members of the affected class an opportunity to enter into closing agreements under which penalties and interest will be abated and taxes otherwise due as a result of the failure to adjust the deduction for the amount of the credit used will be waived. Corporations who correctly computed the amount of the deduction will be permitted to enter into closing agreements and will be refunded the amount of the taxes, penalties, and interest paid as a result of the correct treatment of the deduction for Arizona taxes.

4. A statement as to whether the substantive policy statement is a new statement or a revision:

☒ New ☐ Revised

Notices of Substantive Policy Statements

5. The name, address, and telephone number of the person to whom questions and comments about the substantive policy statement may be directed:

Name: Joyce Kinkead, Taxation Division
Address: Arizona Department of Revenue
1600 West Monroe
Phoenix, Arizona 85007
Telephone: (602)542-4656, ext. 7504

6. Information about where a person may obtain a copy of the substantive policy statement and the costs for obtaining the policy statement:

Anyone wishing to obtain a copy of this document should call Joyce Kinkead at the above number or write to her at the above address. This information is also available on the electronic bulletin board system (BBS) at (602) 542-5557 and at the web site, <http://www.state.az.us/dor>.